

REPORTING REQUIREMENTS

Pursuant to RCW 43.09.230, Annual Reports are to be certified and filed with the State Auditor's Office (SAO) within 150 days after the close of each fiscal year.

| Statements and Schedules | Cities and Counties | |
|---|--|--|
| | With annual revenue of \$2 million or more | With annual revenue of less than \$2 million |
| C-4 Fund Resources and Uses Arising from Cash Transactions | X | See caution |
| C-5 Fiduciary Fund Resources and Uses Arising from Cash Transactions | X | See caution |
| 04 Detail of Revenues and Other Sources | X | X |
| 05 Detail of Expenditures and Other Uses | X | X |
| 07 Warrant Activities | X | X |
| 09 Long-Term Debt | X | X |
| 10 Limitation of Indebtedness | X | X |
| 11 Cash Activity | X | X |
| 12 Investment Activity | X | X |
| 16 Expenditures of Federal Awards and State/Local Financial Assistance | X | X |
| 17 Public Works | X | X |
| 19 Labor Relations Consultant(s) | X | X |
| 20 Sale and use Tax for Public Facilities – Rural Counties | X | X |
| 21 Risk Management | X | X |
| 22 Annual Questionnaire for Audit Assessment ^{3/} | | See footnote 1 [/] |

X Required to be prepared by cities and counties and submitted to the SAO.

^{1/} Local governments with total revenues usually less than \$200,000 are **also** required to submit an Annual Questionnaire for Audit Assessment.

Caution

Local governments with total revenues of \$2 million or less are not required to prepare C-4 or C-5 statements. However, the city/county/district must prepare them if debt covenants or grant documents require a financial statement opinion **or** if more than \$500,000 was expended in federal funding and a federal single audit is required. The legislative body of a city/county/district may request an audit of their financial statements if total revenues are less than \$2 million. If this request is made, C-4 and C-5 statements and notes should be prepared. The \$2 million threshold calculation excludes any proceeds from issuance of long-term debt and resources held by the government in its fiduciary capacity. Local governments which choose not to prepare C-4 and C-5 statements, have to provide their budgeted information on schedules 04 and 05.